## **REMARKS**

Claims 1-9 remain in the application for consideration by the Examiner. Entry and favorable action of the claims are earnestly solicited in light of the above amendments.

Applicants have amended the claims in order to avoid multiple dependent claims and to place the claims in the appropriate form.

Early action on the merits is respectfully requested.

Respectfully submitted,

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The invention relates to a method for forming connection holes reliably by making contact resistance low and uniform in semiconductor devices. Insulating layer 3, that includes SOG layer 7, is plasma etched using an etching gas with a small quantity of a gas with a low C/F ratio, such as CHF<sub>3</sub>, mixed with a gas with a high C/F ratio, such as C<sub>4</sub>F<sub>8</sub>/Ar/O<sub>2</sub> at a ratio of 1:3.